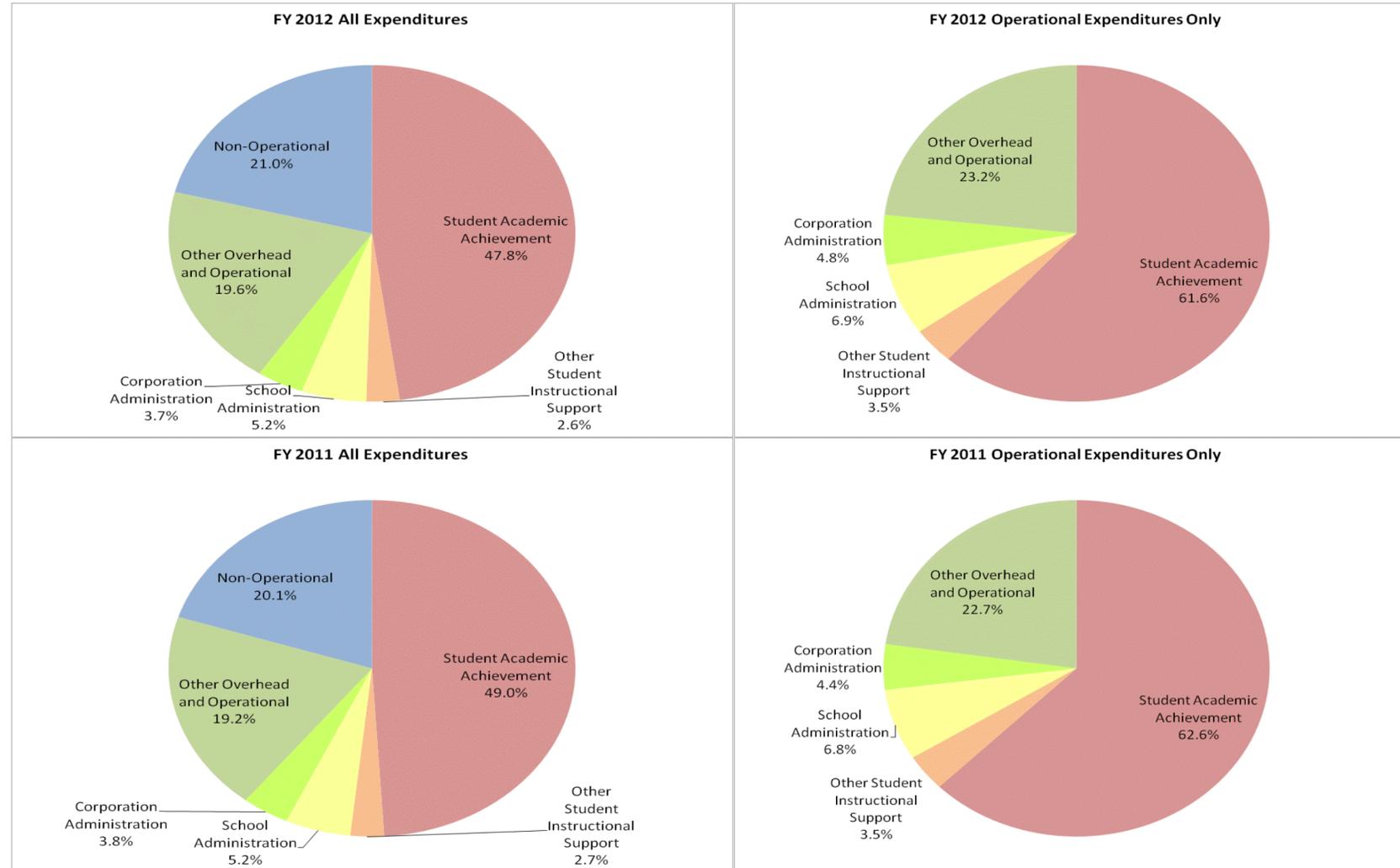


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Tipton Community School Corp (7945)

Tipton Community School Corp (7945)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$7,983,582	50.7%	\$8,305,636	50.6%	\$8,117,352	49.0%	\$7,690,655	47.8%
Student Instructional Support	\$1,155,252	7.3%	\$1,292,330	7.9%	\$1,305,857	7.9%	\$1,258,880	7.8%
Overhead and Operational	\$3,792,906	24.1%	\$3,623,064	22.1%	\$3,809,668	23.0%	\$3,750,102	23.3%
Nonoperational	\$2,829,136	18.0%	\$3,197,993	19.5%	\$3,321,045	20.1%	\$3,385,721	21.0%
Grand Total	\$15,760,877		\$16,419,023		\$16,553,922		\$16,085,359	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	58.0%	58.5%	56.9%	55.6%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Tipton Community School Corp (7945)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$33,585	\$38,588	\$42,240	\$41,977	25%	9%	-1%
	11100 Regular Programs; Elementary	\$1,948,095	\$2,715,964	\$2,546,837	\$2,343,440	20%	-14%	-8%
	11200 Regular Programs; Middle/Junior High	\$1,167,429	\$1,613,090	\$1,578,887	\$1,357,642	16%	-16%	-14%
	11300 Regular Programs; High School	\$1,536,891	\$2,005,158	\$1,946,029	\$1,988,645	29%	-1%	2%
	11410 Vocational Education; Agriculture A	\$68,192	\$73,910	\$49,235	\$55,492	-19%	-25%	13%
	11450 Vocational Education; Consumer and Homemaking	\$99,711	\$118,780	\$61,028	\$59,816	-40%	-50%	-2%
	11470 Vocational Education; Business Education	\$54,161	\$57,428	\$59,275	\$58,097	7%	1%	-2%
	11480 Vocational Education; Industrial Education A	\$34,953	\$13,454	\$6,599	\$8,581	-75%	-36%	30%
	11630 Regular Programs; Alternative Education Programs; High School	\$70,269	\$1,253	\$990	\$1,230	-98%	-2%	24%
	12110 Gifted And Talented; Gifted and Talented	\$109,267	\$110,874	\$172,519	\$172,000	57%	55%	0%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$31,243	\$0	\$0		-100%	
	12210 Mental Disabilities; Mild Mental Disabilities	\$193,620	\$224,054	\$224,879	\$233,662	21%	4%	4%
	12340 Physical Impairment; Hearing Impairment	\$270	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$4,339	\$12,158	\$18,864	\$17,800	310%	46%	-6%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$55,212	\$49,662	\$42,188	\$35,441	-36%	-29%	-16%
	12510 Culturally Different; Communication Disorders	\$131	\$604	\$0	\$0	-100%	-100%	
	12520 Culturally Different; Compensatory	\$47,637	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$349,611	\$399,896	\$375,364	\$375,821	7%	-6%	0%
	12710 Equal Opportunity At Risk	\$72,212	\$50,030	\$49,220	\$42,730	-41%	-15%	-13%
	12810 Special Education Preschool	\$63,473	\$47,040	\$0	\$0	-100%	-100%	
	12900 Other Special Programs	\$729	\$1,677	\$2,135	\$66,225	> 500%	> 500%	> 500%
	14200 Summer School Programs; Middle/Junior High School	\$2,981	\$0	\$0	\$0	-100%		
	14300 Summer School Programs; High School	\$21,836	\$15,766	\$12,408	\$19,964	-9%	27%	61%
	16100 Remediation Testing	\$9,716	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$65,143	\$69,441	\$79,137	\$75,350	16%	9%	-5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$101,532	\$39,819	\$37,941	\$42,880	-58%	8%	13%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,000	\$993	\$7,240	\$1,211	-76%	22%	-83%
	22130 Improvement of Instruction; Instructional Staff Training	\$2,358	\$1,376	\$800	\$13,091	455%	> 500%	> 500%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$1,116	\$157	\$406	\$215	-81%	37%	-47%
	22220 Library/Media Services; School Library	\$223,250	\$225,465	\$174,112	\$145,198	-35%	-36%	-17%
	22230 Library/Media Services; Audiovisual	\$1,516	\$1,022	\$1,623	\$1,165	-23%	14%	-28%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$89,245	\$91,863	\$90,199	\$91,918	3%	0%	2%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$66,960	\$251,419	\$164,238		145%	-35%
	22360 Instruction, Related Technology; Network Support	\$0	\$32,049	\$34,033	\$14,925		-53%	-56%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$192,562	\$141,822	\$121,376	\$222,433	16%	57%	83%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$51,904	\$48,500	\$27,746	\$38,269	-26%	-21%	38%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$101,422	\$0			-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$5,540	\$1,200	\$1,200		-78%	0%
	26497 2007 Account Code - Teachers Retirement Fund	\$335,264	\$0	\$0	\$0			
Student Academic Achievement Total		\$7,013,209	\$8,305,636	\$8,117,352	\$7,690,655	10%	-7%	-5%
Student Instructional Support								
	21140 Attendance and Social Work Services; Pupil Accounting	\$1,535	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$199,540	\$248,084	\$225,079	\$237,088	19%	-4%	5%
	21310 Health Services; Service Area Direction	\$200	\$0	\$0	\$0	-100%		
	21320 Health Services; Medical Services	\$1,937	\$1,960	\$3,049	\$1,560	-19%	-20%	-49%
	21340 Health Services; Nurse Services	\$60,880	\$85,380	\$90,335	\$85,869	41%	1%	-5%
	21390 Health Services; Other Health Services	\$19,065	\$6,407	\$6,665	\$4,706	-75%	-27%	-29%
	21420 Psychological Testing	\$12,595	\$16,144	\$0	\$0	-100%	-100%	
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$85,659	\$87,374	\$108,878	\$95,470	11%	9%	-12%
	21990 Other Support Services; Students; Other Student Services	\$0	\$0	\$10,456	\$0			-100%
	24100 Office of The Principal	\$627,126	\$846,982	\$861,395	\$834,187	33%	-2%	-3%
Student Instructional Support Total		\$1,008,536	\$1,292,330	\$1,305,857	\$1,258,880	25%	-3%	-4%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,000	\$15,071	\$14,839	\$15,071	8%	0%	2%
	23150 Board of Education; Legal Services	\$2,730	\$9,071	\$7,478	\$8,968	228%	-1%	20%
	23160 Board of Education; Promotion Expenses	\$4,734	\$4,694	\$5,216	\$4,314	-9%	-8%	-17%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Tipton Community School Corp (7945)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23210 Executive Administration; Office of The Superintendent	\$313,208	\$448,937	\$505,865	\$491,154	57%	9%	-3%
	23290 Executive Administration; Other Executive Administration Services	\$7,660	\$0	\$0	\$0	-100%		
	25120 Fiscal Services; Service Area Direction	\$39,854	\$72,805	\$75,122	\$66,525	67%	-9%	-11%
	25191 Other Fiscal Services; Refund of Revenue	\$4,993	\$8,776	\$2,556	\$4,297	-14%	-51%	68%
	25195 Other Fiscal Services; Bank Account Service Charge	\$2,888	\$1,583	\$5,197	\$2,366	-18%	49%	-54%
	25196 Other Fiscal Services; Cash Change	\$2,450	\$1,200	\$0	\$0	-100%	-100%	
	25750 Personnel Services; Health Services	\$1,670	\$1,675	\$2,390	\$2,160	29%	29%	-10%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$0	\$5,805	\$4,644			-20%
	25910 Judgments	\$0	\$0	\$0	\$69			
	25920 Ditch Assessments	\$168	\$0	\$281	\$251	50%		-11%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$101,265	\$136,743	\$147,387	\$137,164	35%	0%	-7%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$844,306	\$1,277,115	\$1,094,331	\$1,143,978	35%	-10%	5%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$246,905	\$134,546	\$219,372	\$258,204	5%	92%	18%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$403	\$0	\$0	\$0			
	26700 Operation and Maintenance of Plant Services; Insurance	\$352,578	\$83,484	\$95,258	\$119,765	-66%	43%	26%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$34,954	\$31,287	\$31,147		-11%	0%
	27010 Student Transportation; Service Area Direction	\$40,374	\$40,228	\$43,116	\$36,078	-11%	-10%	-16%
	27100 Student Transportation; Vehicle Operation	\$245,886	\$339,046	\$445,269	\$421,880	72%	24%	-5%
	27200 Student Transportation; Monitoring Services	\$13,612	\$17,377	\$16,546	\$15,341	13%	-12%	-7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$146,577	\$139,280	\$195,329	\$197,453	35%	42%	1%
	27400 Student Transportation; Purchase of School Buses	\$185,775	\$167,178	\$101,734	\$52,442	-72%	-69%	-48%
	27500 Student Transportation; Insurance on Buses	\$6,115	\$15,543	\$14,022	\$21,237	247%	37%	51%
	27700 Student Transportation; Contracted Transportation Services	\$363,382	\$378,567	\$361,421	\$354,824	-2%	-6%	-2%
	27900 Student Transportation; Other Student Transportation Services	\$24,588	\$24,745	\$110,969	\$52,175	112%	111%	-53%
	31100 Food Services Operations; Service Area Direction	\$1,219	\$604	\$324	\$385	-68%	-36%	19%
	31200 Food Services Operations; Food Preparation and Dispensing	\$296,079	\$267,119	\$299,691	\$296,528	0%	11%	-1%
	31400 Food Services Operations; Food Purchases	\$306,032	\$2,573	\$8,865	\$11,684	-96%	354%	32%
	31900 Other Food Services	\$0	\$152	\$0	\$0		-100%	
Overhead and Operational Total		\$3,569,450	\$3,623,064	\$3,809,668	\$3,750,102	5%	4%	-2%
Nonoperational								
	33400 Athletic Coaches	\$193,682	\$264,108	\$240,314	\$243,584	26%	-8%	1%
	43000 Facilities Acquisition and Construction; Professional Services	\$31,815	\$465,780	\$514,754	\$584,703	> 500%	26%	14%
	45100 Building Acquisition, Construction and Improvements	\$567,977	\$414,236	\$505,631	\$300,972	-47%	-27%	-40%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$3,262	\$218,882	\$220,591	\$223,523	> 500%	2%	1%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$32,791	\$20,883	\$62,281	\$25,255	-23%	21%	-59%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$356,706	\$320,984	\$125,969	\$330,973	-7%	3%	163%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$91,585	\$34,115	\$11,485		-87%	-66%
	52100 Debt Services; Interest on Debt; Bonds	\$165,000	\$128,870	\$151,037	\$155,202	-6%	20%	3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$35,568	\$34,150	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,316,854	\$1,238,516	\$1,466,354	\$1,506,025	14%	22%	3%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$0	\$0	\$4,000			
	54200 Common School Fund; Principal	\$94,125	\$0	\$0	\$0	-100%		
Nonoperational Total		\$2,797,778	\$3,197,993	\$3,321,045	\$3,385,721	21%	6%	2%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$94,072	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$629,261	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$10,496	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$574,184	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$1,192	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$62,699	\$0	\$0	\$0			
Prorated By Fund Total		\$1,371,903	\$0	\$0	\$0			